



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

1020 N STREET. SACRAMENTO, CALIFORNIA

(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

916/323-7715

September 8, 1988

Mr. ()
Attorney at Law

Dear Mr. "

This is in furtherance of our recent telephone conversation wherein you advised that the C was contemplating selling tickets for its upcoming Glory of Christmas program through TicketMaster, and you asked if doing so would jeopardize the Church's welfare exemption from property taxation.

In our view, such would not jeopardize the Church's welfare exemption. As you noted, the Church's Glory of Christmas program has been regarded as a religious activity within the parameters of the exemption. Previously, the Church distributed tickets for the program itself, but it now wishes to have TicketMaster do so. Assuming that the program continues to be a qualifying religious activity, the manner in which tickets are distributed/sold should not interfere with the exemption. The selling of tickets for programs or events, like publicity, newspaper advertising, etc. for them, is an acceptable expense of putting on such programs or events so long as no one benefits from providing such a service or services through the payment of excessive charges or compensations or through the more advantageous pursuit of their business or profession. (Rev. & Tax. Code, § 214(a)(4)).

Very truly yours,

James K. McManigal, Jr.
Tax Counsel

JKM/rz

CC :

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Mr.

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September 8, 1988

cc: Mr. James J. Delaney
Mr. Richard H. Gohmert
Mr. Robert Gustafson
Mr. Verne Walton
Mr. James Barga
DAS File
Legal

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